



A3253661

Treasurer

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State Administration Centre

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Tel 08 8226 1866

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APPLICATION UNDER THE *FREEDOM OF INFORMATION ACT 1991*

I refer to your application made under the *Freedom of Information Act 1991* (the Act), dated 23 October 2023 and your Internal Review application received on 29 November 2023.

Your application seeks access to:

“A copy of all correspondence and meeting documents, including but not limited to hard copy or electronic briefings, minutes, emails, letters, meeting agendas, and any other correspondence between the Member for Waite and the Treasurer between 06/12/2022 and 23/10/2023.”

My Office did not make a determination on your initial application within the 30-day time period required by the Act. Accordingly, my office was deemed to have refused access in full to all documents relevant to your application.

Outcome of internal review

Under section 29(3) of the Act, on an application for internal review, as principal officer I may, confirm, vary or reverse the determination under review.

I am varying the original determination of a deemed refusal.

An extensive search was conducted within this office, with a total of 7 documents found that fall within scope of your application.

I grant you access in part to 1 document, a copy of which is enclosed, and refuse you access to 6 documents.

Released in Part

I have granted partial access to document 7 under clause 6(1) of Schedule 1 of the FOI Act.

Clause 6 – Documents affecting personal affairs

(1) *A document is an exempt document if it contains matter the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).*

Disclosure of personal information in document 7 would be unreasonable as the information was provided in confidence to the Member for Waite by her constituents. As no indication has been made that your application for access to this document was made on behalf of the Member for Waite's constituents, I have determined to exempt this information pursuant to clause 6(1).

Refused in full

Documents 1 - 6 have been refused in full as they have been released publicly in a previous FOI Application (A2904502). Access to these documents can be located here: [treasury.sa.gov.au/ data/assets/pdf file/0011/944759/A2904502-FOIDETERMINATION.pdf](https://treasury.sa.gov.au/data/assets/pdf_file/0011/944759/A2904502-FOIDETERMINATION.pdf)

Please note, in compliance with Premier and Cabinet Circular PC045 - *Disclosure Logs for Non-Personal Information Released through Freedom of Information* (PC045), the Department of Treasury and Finance (DTF) is now required to publish a log of all non-personal information released under the Act.

In accordance with this Circular, any non-personal information determined for release as part of this application, may be published on the DTF website. A copy of PC045 can be found at the following address: <https://dpc.sa.gov.au/resources-and-publications/premier-and-cabinet-circulars>. Please visit the website for further information.

If you are unhappy with this determination you are entitled to exercise your rights of external review with the Ombudsman SA. Alternatively, you can apply to the South Australian Civil and Administrative Tribunal (SACAT). If you wish to seek a review, you must do so within 30 calendar days of receiving this internal review determination.

For more information about seeking a review, please contact the Ombudsman SA on telephone (08) 8226 8699 or SACAT on 1800 723 767.

Yours sincerely



Hon. Stephen Mullighan MP
Treasurer
Principal Officer

10 December 2023

Schedule of Documents

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"A copy of all correspondence and meeting documents, including but not limited to hard copy or electronic briefings, minutes, emails, letters, meeting agendas, and any other correspondence between the Member for Waite and the Treasurer". [Date range: 06/12/2022 - 23/10/2023].

Doc. No.	Description of Document	Determination Recommendation	Exemption Clause
1	LETTER TO TREASURER	Refused in full	Document already released in FOI A2904502
2	SUPER SA ATTACHMENT	Refused in full	Document already released in FOI A2904502
3	LETTER TO MEMBER FOR WAITE	Refused in full	Document already released in FOI A2904502
4	LETTER TO MEMBER FOR WAITE	Refused in full	Document already released in FOI A2904502
5	LETTER TO MEMBER FOR WAITE	Refused in full	Document already released in FOI A2904502
6	LETTER TO MEMBER FOR WAITE	Refused in full	Document already released in FOI A2904502
7	LETTER	Released in part	6(1) - Unreasonable disclosure of personal affairs



Government
of South Australia

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Ms Catherine Hutchesson MP
Member for Waite
1/7-9 Young Street
BLACKWOOD SA 5051

waite@parliament.sa.gov.au


Dear Ms Hutchesson

I refer to an email from your Electorate Office dated 27 July 2023, on behalf of your constituents, **Clause 6 (1)** regarding stamp duty.

I understand that **Clause 6 (1)** purchased land situated at **Clause 6 (1)** (more particularly, land **Clause 6 (1)** hereinafter "the Property") **Clause 6 (1)** for consideration of **Clause 6 (1)** query why RevenueSA calculated their stamp duty liability using a value of **Clause 6 (1)**

Section 60A of the *Stamp Duties Act 1923* (the SDA) outlines how property values are determined for the purposes of stamp duty. In the case of a conveyance on sale (i.e. a transfer of property for consideration), the applicable value is the greater of the consideration for the sale or the market value of the property on the date of its conveyance or transfer.

After reviewing the submissions of **Clause 6 (1)** and an appraisal of the Property by **Clause 6 (1)**, the Valuer-General advised RevenueSA that the Property had a market value of **Clause 6 (1)** on the date it was transferred

Given that the market value of the Property on the date of transfer was greater than the consideration paid, section 60A of the SDA required that stamp duty be assessed on the market value. This resulted in duty of **Clause 6 (1)** (which would have been payable based on the consideration).

Having considered the correspondence from your office in conjunction with the Valuer-General's advice, the Commissioner of State Taxation confirms that stamp duty was assessed correctly in this matter.

If ^{Clause 6 (1)} **Clause 6 (1)** dissatisfied with the assessment, they (or their representative) may choose to lodge an objection with me, noting that:

- for an objection to be valid for the purposes of the *Taxation Administration Act 1996* (the TAA), certain requirements must be satisfied;
- section 83 of the TAA provides that the grounds of an objection must be stated fully and in detail in the notice of objection. Furthermore, section 85 provides that, on an objection, the objector has the onus of proving the objector's case; and
- if the value of the Property on the date of its transfer is disputed, evidence of value (including but not limited to a valuation report prepared by a land valuer who satisfies the requirements of section 5 (or section 6, if the land valuer is a body corporate) of the *Land Valuers Act 1994* or a corresponding Act in another State or Territory) should be submitted.

Further information in relation to the objection process is available at <https://www.revenuesa.sa.gov.au/information/objections-and-appeals>.

I trust this information is of assistance.

Yours sincerely



Hon. Stephen Mullighan MP
Treasurer